

TRENDING-UP INSTRUCTIONS

Explanation

The Trending-Up charts are designed to help you use the known new value of a piece of equipment to calculate an approximate new value for the same equipment of a newer year.

To use them you must know the new cost, FOB or suggested retail price for a specific year. Multiply that value by the factor determined from the Trending-Up chart to calculate the approximate new cost, FOB or suggested retail price for a year newer than the known year.

This is called trending up.

Always use the correct Trending-Up chart, PPBA-32 for Heavy Equipment, PPBA-30B for Oil & Gas and PPBA-31 for all other types of personal property.

Once you have calculated a new cost, FOB or suggested retail price for the year needed, the correct depreciation percentage must be applied to arrive at the current market value.

USING THE CHART

Divide the unknown year trend factor by the trend factor of the year known.

Multiply the result by the known new cost, FOB or suggested retail price to arrive at an approximate FOB, new cost or suggested retail price for a newer year of the same make and model .

Because you are calculating a value for a newer piece of equipment, the trend factor will be greater than one and the Trended-Up value will be larger.

Example: You need to know the FOB for a 1967 piece of heavy equipment.
You find a 1959 FOB for the same make and model of heavy equipment.

Using the PPBA-32 (see following page) because you are trending Heavy Equipment you find the trend factors of 283.5 for 1967 and 241.6 for 1959.

Divide the trend factor of the unknown year (283.5 in this example) by the trend factor of the known year (241.6 in this example). This equals 1.173.

$$283.5 / 241.6 = 1.173$$

Multiply the known FOB by the calculated factor (1.173 in this example). The result is a Trended FOB for the 1967 heavy equipment.

TRENDING-UP CHART FOR HEAVY EQUIPMENT

This schedule should be used from January 1, 2009, through December 31, 2009.

YEAR	TREND	YEAR	TREND
2008	1597.0	1968	297.2
2007	1560.1	1967	283.5
2006	1506.6	1966	273.8
2005	1441.9	1965	265.3
2004	1349.7	1964	259.7
2003	1311.7	1963	254.4
2002	1291.6	1962	250.3
2001	1281.5	1961	248.9
2000	1274.0	1960	246.2
1999	1252.1	1959	241.6
1998	1242.2	1958	233.7
1997	1228.3	1957	224.4
1996	1204.6	1956	205.6
1995	1185.1	1955	188.2
1994	1153.4	1954	183.0
1993	1125.2	1953	179.9
1992	1095.3	1952	177.8
1991	1075.3	1951	177.3
1990	1050.1	1950	166.2
1989	1017.3	1949	161.1
1988	970.9	1948	161.1
1987	939.9	1947	150.3
1986	927.2	1946	124.2
1985	919.5	1945	102.5
1984	908.4		
1983	890.1		
1982	871.6		
1981	824.2		
1980	739.3		
1979	669.4		
1978	610.9		
1977	567.0		
1976	537.4		
1975	504.2		
1974	435.4		
1973	375.6		
1972	363.0		
1971	350.6		
1970	330.7		
1969	312.2		